

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DIVISION OF TAXATION
ESTATE TAX SECTION

ESTATE TAX CREDIT TRANSMITTAL

ESTATE OF:	DATE OF DEATH:
ADDRESS:	Social Security #
	PROBATE CASE # Location
NAME OF PERSONAL REPRESENTATIVE:	NAME OF ATTORNEY:
ADDRESS:	ADDRESS:
TELEPHONE:	TELEPHONE:

- ☐ A Federal return is not required to be filed, but a Certificate of No Tax Due is requested.
- ☐ A Federal return is attached, but no RI tax is due. A Certificate of No Tax Due is required.
- ☐ A Federal return is attached. A Notice of Estate Taxes Assessed is requested.
- ☐ Payment of RI estate taxes is enclosed in the amount of \$ _____. The Federal return is attached showing computation of the total credit. Apportionment is as shown in section II below.
- ☐ An extension of time to file the Federal return has been approved.
(a true copy attached)
Extension date _____
- ☐ An extension to time to pay the Federal Tax has been approved.
(a true copy attached)
Extension date _____

SECTION I:**Real estate requiring discharge of Lien**

Did the decedent have any interest in real estate located in Rhode Island requiring a discharge of estate tax lien?

PLEASE INCLUDE A FORM T-77 FOR EACH PROPERTY TO BE DISCHARGED

SECTION II:

RHODE ISLAND ASSETS: \$ _____

NON-RHODE ISLAND ASSETS: \$ _____

TOTAL \$ _____

If a Federal Estate tax return is required, enter the total gross value for Federal Estate and Generation Skipping Tax purposes.

If no Federal Estate tax return is required, enter the total gross value of the decedent's estate. Gross value means the total value of the assets before any deductions.

Under penalties of perjury, I declare that I have examined this return including accompanying schedules and to the best of my knowledge and belief, it is true, correct & complete.

Signature of personal representative

date

Signature of preparer

date

SCHEDULE A: COMPUTATION OF TAX — DECEDENT DOMICILED IN RI

1. Federal Credit for State Death Taxes from Federal Form 706: \$ _____
2. Death taxes paid to a state other than RI (if none, skip lines 2 through 7 and enter line 1 amount on line 8): \$ _____
3. Federal Gross Estate from Federal Form 706: \$ _____
4. Non-Rhode Island Gross Estate*: \$ _____
5. Percentage which non-Rhode Island Gross Estate is of Federal Gross Estate (line 4 divided by line 3): \$ _____
6. Adjusted State Death Tax Credit — Multiply line 1 by line 5: \$ _____
7. Enter the lesser of 2 or 6: \$ _____
8. Tax payable to Rhode Island (line 1 less line 7): \$ _____

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SCHEDULE B: COMPUTATION OF TAX — DECEDENT DOMICILED OUTSIDE OF RI

1. Federal Credit for State Death Taxes from Federal Form 706: \$ _____
2. Federal Gross Estate from Federal Form 706: \$ _____
3. Rhode Island Gross Estate**:
4. Percentage which Rhode Island Gross Estate is of Federal Gross Estate (line 3 divided by line 2): \$ _____
5. Tax payable to Rhode Island (multiply line 1 by line 4): \$ _____

* Non-Rhode Island Gross Estate for a decedent domiciled in Rhode Island means the total value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) which is located outside Rhode Island at the date of death. The property must actually be taxed by another state and the tax must qualify for the federal credit for state death taxes.

** Rhode Island Gross Estate for a decedent domiciled outside of Rhode Island means the value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) located in Rhode Island at date of death.

PLEASE NOTE: Bank accounts, stocks, bonds and mortgages are intangible assets and are taxable by the state in which the decedent was domiciled at the time of death regardless of where the asset was then located.

MAKE CHECKS PAYABLE TO:

MAIL TO: RI DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908